FINANCIAL DEPARTMENT.

Circular No. 1844, *dated* 20*th January* 1896.

To—Heads of Departments.

The Comptroller has the honor to request that Heads of Departments and Offices will be so good as to prepare their Budget Estimates of Receipts and Disbursements for 1896-97, in the prescribed form and despatch them so as to reach this office not later than the 15th February next.

Detailed instructions are given for the preparation of the Estimate in the accompanying Memo, to which it is requested particular attention may be paid.

MEMO OF INSTRUCTIONS FOR THE PREPARATION OF THE BUDGET ESTIMATES.

Particular attention should be paid to the rules laid down in Chapter 10 of the Civil Account Code, Volume I, Article 155, and also to the following points :—

Estimated Revenue should be—

(1) For what is expected to be actually received during the year, including the arrears of past years.

(2) No net receipts to be entered, but the gross transactions in full.

(3) The estimate of receipts should not be merely an arithmetical average of three years' figures. The average is a guide, but it should not be taken absolutely.

(4) Every department should provide for the whole receipt with which it deals finally.

(5) As regards Land Revenue, Forests, Excise, Mohatarfa and Sayer receipts, the following details should be furnished in a separate statement to accompany the Budget Estimates :—

A—ACTUALS OF THE PREVIOUS YEAR (1894-95).

(*a*) Arrears at the beginning of the year.
(*b*) Current year's demand.
(*c*) Total.
(*d*) Collections—
  (1) On account of the arrears of the past and previous years.
  (2) On account of the current year's demand.
(*e*) Total.

B—CURRENT YEAR'S ESTIMATE (1895-96).

(*a*) Arrears at the beginning of the year.
(*b*) Current year's demand.
(*c*) Total demand.
(*d*) Collections—
  (1) Actuals during the first seven months.
  (2) Estimated collections during the subsequent months.
  (3) Total collections.
(*e*) Probable balance at the end of the current year.

C—ESTIMATE FOR THE ENSUING YEAR.

(*a*) Arrears at the beginning of the year.
(*b*) Demand proper of the year.
(*c*) Total demand.
(*d*) Estimated collections—
  (1) On account of arrears.
  (2) On account of the year's demand.
  (3) Total of (1) and (2).

Estimated Disbursements should be—

(1) For what is expected to be actually paid (under proper sanction) during the year, including the arrears of past years. In no case net charges to be entered, but the gross transactions in full.

(2) Full amount of the sanctioned scale should be shown.

(3) The columns of number must be carefully filled in, and the rate of pay should be stated.

(4) The estimates for varying charges, such as contingencies, travelling allowance and the like, should be made by taking the average of three years' figures only as a guide, but not absolutely.

(5) No new charge to be entered that has not been sanctioned by competent authority. The number and date of order sanctioning fresh charges included in the estimates for the first time, must invariably be quoted. New or additional charges proposed which are not sanctioned by Government will be disallowed by this office.

(6) Every department will provide for the whole charge with which it deals finally.

NOTES.

1. Full explanation for the variation in the estimates with previous year's estimate should be given opposite the items concerned.

2. The Districtwar details for the Estimates of Receipts and Expenditure of the Forest, Excise, Registration, Judicial, Police, Muzrai and Medical Departments, which are reviewed and consolidated by their respective Heads of Departments or Controlling Officers, may be prepared as heretofore, separately in manuscript, and attached to the Consolidated Budget compiled in the printed form.

3. No Supplemental Estimates will be attended to by this office if not received by the end of March.

E. R. SUBRAYER, *Comptroller.*